

AMENDMENTS TO THE SPECIFICATION

Please replace paragraph [0053] on page 26, with the following amended paragraph:

[0053]

$$-20.0 \leq \frac{(X-Y)}{X} \times 100 < 0.00$$

Please replace paragraph [0058] on page 28, with the following amended paragraph:

[0058]

In step (C), the temperature of a first heating furnace into which the gel film is carried is preferably set in a range of 100°C to 300°C. A first heating time is preferably set in a range of 10 to 600 seconds. By setting the heating temperature and time in the ranges described above, it is possible to adjust the ~~residual volatile content in the~~ gel film so that the orientation is easily controlled.